

CONDUCTED BY THE  
**INTERNATIONAL CITY MANAGERS' ASSOCIATION**

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## **PREPARATION OF THE BUDGET MANUAL**

*What does the budget manual include, what is its purpose, and how is it prepared?*

The budget manual outlines the basic budgetary policy and the programs to be emphasized for the fiscal year. It contains budget forms and detailed instructions for the completion of the forms. It is not prepared primarily for the use of the finance officer or budget employees and does not outline, as such, the criteria or methods for preparing a good budget. Rather, it is intended for the use of department and division heads in the careful preparation of their annual budgetary requests. In addition to instructing departmental officials in the mechanics of budget making, the purpose of the budget manual is to make the budgeting function meaningful to them and to impress upon them the benefits of program and performance planning.

This report outlines the preparation of a manual for the operating budget. It is based largely upon material obtained from the various types of budget manuals used in Phoenix, Arizona; Los Angeles and San Diego, California; Cincinnati, Ohio; San Antonio, Texas; and Richmond, Virginia. Sample budget forms, Figures 1-9, are shown at the end of this report. Although manuals have been developed for the preparation of capital budgets and instructions for the preparation of allotments have been compiled for departmental use, neither of these aspects of budget preparation is discussed in this report.

### Letter of Transmittal

Every budget manual begins with or is covered by a letter of transmittal from the city manager or the finance officer. This letter may be a simple identification of the manual and its purpose or it may be expanded to serve as the introduction to the manual. Included in the letter of transmittal should be a statement of the budgetary aims for the year, the particular points that are to be emphasized, and a statement or restatement of general budget policy. This is particularly significant in cities that use the manual as a continuing document — thus, the changes in emphasis would be noted only in the annual letter.

In San Antonio in 1956, the manager's letter of transmittal emphasized the performance aspect of the budgeting process by stating in part: "As will be noted in the attached instructions, budget requests will consist of three primary elements — a work program, a basic budget, and a supplemental budget. While each is adequately explained in the instructions, I would like to underscore the importance of the work program. If the work program is properly prepared and fully utilized, it will serve as the base on which your budget requests are computed."

Some cities include mention of the legal basis for the budget and the preparation of the budget. Phoenix, Arizona, includes sections of state and charter law applicable to the budgetary process, and Richmond, Virginia, outlines charter requirements relative to the annual budget.

### General Instructions

Following the letter of transmittal is the section on general instructions. This section may cover a variety of information, such as the budget calendar, outlining phases of budget preparation and consideration by date, wage and salary policies and instructions for their computation for the



year, and summaries of budget forms. Those basic definitions which affect the estimate of budget requests and the preparation of budget forms should be included in this section.

In the preparation and analysis of departmental budgets, several cities segregate the budget requirements for the maintenance of the normal level of service from the budget requests for the expansion or improvement of the level of services. Among these cities are San Antonio, San Diego, Cincinnati, and Los Angeles. Cincinnati defines its general budget as the minimum budget "necessary to meet normal recurring expenses associated with the performance of activities or with providing services in an already established manner." According to the San Antonio definition, the supplemental budget "includes all those items which a department deems desirable, but which are not essential to the performance of city activities and services at a minimum acceptable level." In those cities which use a large number of budget forms, a summary of the forms and their purpose should be included in the general instructions, even though a more detailed explanation for their completion follows in the body of the manual.

The length of the general instructions section depends upon the organization of the budget manual material. The San Antonio manual has a rather lengthy section, since it includes instructions for the submission of work program data, an explanation of the basic and supplemental budget, a summary of budget forms, instructions for the computation of salaries, and the budget calendar.

The San Diego general instructions section is shorter and includes only the differentiation between basic and supplemental budgets, instructions for reporting performance, and instructions for submitting information supplementary to the budget forms. The same material which is concentrated in the San Antonio general instructions is inserted along with the explanation of budget forms in the San Diego manual.

### Work Program

The city that has adopted or is moving toward a performance-type budget should include a section in the budget manual outlining directions for the preparation of work program information. These directions require a narrative presentation of the objectives and activities of the department. For example, the Richmond instructions state:

#### STATEMENT OF GENERAL OBJECTIVES AND SCOPE OF ACTIVITIES

The statement under this head, which should constitute page 1 of each budget, should be written to present *as clearly as possible, within the limits of one page*, the over-all purposes of the work of the department or agency. It should be written and edited with special care and should provide an adequate brief answer to the question "*What is the purpose and objective of your department, court, or agency?*" Changes in objectives resulting from statute, charter, ordinance, or administrative directives should be reflected annually.

The integral part of the work program is the work load data. What constitutes work load data should be carefully explained and outlined and examples of such data should be given. The cities of San Diego, Cincinnati, San Antonio, and Richmond do not prescribe the work units to be used by departments in the submittal of program and performance data nor do they require a specialized form for the submittal of this data. Although not included in the manual, in San Diego work units are established prior to budget preparation by joint action of the operating departments and the office of administrative management.

However, the directions for the preparation of work load data and program analysis serve as a careful guide to departments. The San Antonio budget manual states: "Department and division heads should analyze each activity under their supervision and determine the significant work units in each. The work units selected should either be reflected in existing records or be easily countable. They should reflect work effort but not necessarily the result of the activity. Finally, they should be familiar terminology."

The San Antonio manual gives examples of work units such as square yards of streets reconstructed, tons or cubic yards of garbage collected, shrubs transplanted, traffic lights installed, and so on. The Richmond instructions differ slightly.



## PROGRAM AND PERFORMANCE STATEMENTS

The Program and Performance Statements for each work program are explanations to Council and to the people of what each work program is to accomplish. It is in answer to the question — "What performance can I, as a citizen, expect from this work program if I put up the dollars requested?"

In preparing Program and Performance Statements avoid indefiniteness and specialized language. The statements made should be carefully edited and brought up to date each year. They should be clear and brief and present factual material only, not argument, pleadings, or "sales talk." An effort should be made to identify the key factors in the work program or program element and support the presentation with *pertinent* volume statistics and unit costs. Tabulations are more desirable and effective than solid descriptive paragraphs for measurable activities. Comparative statements by budget years are basic to presenting, evaluating, and estimating the cost of work programs. *Standards of quality, quantity, and frequency should be stated wherever they exist or are proposed.*

The program statement should also point out any major change in the work normally performed, the number of personnel working in the program, and any major or *unusual* item requested to be purchased or replaced during the budget year.

See Figure 1 for the Richmond program and performance form.

Los Angeles has a specific form for the detailing of work programs (see Figure 2) which shows the work program for the previous year, the current year, and the estimated budgetary year by detailing the relationship of man hours to work units for each departmental activity. The department head is instructed to select the work unit that most properly describes work activity. Criteria outlined to guide his selection are: the unit must be countable, must express output, must reflect work effort, have consistency, and be expressed in familiar terminology. Los Angeles provides detailed directions for the completion of each column of the work program form. Unmeasurable work is indicated by coding so that the type of work is identifiable and combined with man hour data. An example of the coding used is as follows:

<u>Code Letter</u>	<u>Category</u>	<u>Example</u>
A	Charter or Ordinance Provisions	Commission, General Manager, etc.
B	Organization Structure	Bureau or Division Heads
C	Fixed Assignment (Day Shift Only)	Elevator Operators (Day)
G	Fixed units on Two-Platoon System	Fire Companies
H	Not classified above	

Major Budget Forms

The body of the budget manual will consist of sample budget forms and instructions for their completion. Certain basic points should be included in instructing departmental officials in the preparation of their annual budget.

1. Explain in detail what is to go into each column of each budget form.
2. Be clear about the base dates upon which budget estimates should be based. For example, Cincinnati states that "... when you prepare your budget requests for 1957 keep in mind that the column headed 'Current Appropriation 1956' on all budget forms must reflect the April 1, 1956 budgetary position — appropriation as well as personnel complement — of each organizational unit (work program) in each division. The budgetary data originally entered in the 'Current Appropriation 1956' column by the Budget Office was your beginning budgetary position as of January 1, 1956."
3. Explain what data has been prepared and will be completed by the budget division. In many cities the budget division completes the historical data before sending budget forms to the operating departments.
4. The relationship between the detail sheets and the summary sheets should be clearly defined. In addition, the distinction between the basic budget and the supplementary budget should be made clear, including the type of expenditure to be included in each.



5. Criteria for the classification of items should be presented, i.e., should the item be placed under equipment expenditure, materials and supplies expenditure, or the capital outlay expenditure. The San Diego manual states:

In general, an item of personal property to be purchased under Equipment Outlay must conform to the following:

1. It must normally have an estimated useful life of three years or longer.
2. It must be capable of being permanently identified as an individual unit of property.
3. It must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting principles. Fixed assets have been defined as: The items of more or less permanent property necessary to the operation of an enterprise.

As a general rule, replacement parts for items of capitalized personal property would be purchased under Materials and Supplies rather than under Equipment Outlay.

Following this statement of criteria is an outline classifying equipment to be purchased under equipment outlay and those items to be purchased under materials and supplies.

6. The number of copies of each form to be made and the physical compilation of all forms should be indicated. San Antonio indicates the number of copies to be made along with the instructions for the completion of each form. Los Angeles includes this information in the appendix of the manual. Phoenix includes this in the summary of budget forms, and Cincinnati outlines the preparation and submission of budget forms at the end of the budget instructions.

Revenue Estimate Forms. Although it is common for the budget division to prepare estimates of revenue, the cities that require the operating departments to prepare their own revenue estimate forms should provide not only the procedures for the completion of the forms but also the criteria for the estimates of revenue. Phoenix and San Diego have departmental revenue estimate forms and include instructions for the completion of these forms in their budget manuals. The San Diego form includes the account number and revenue classification, prior year's receipts, current year's receipts, and budget forecasts. The instructions also designate which columns will be completed by the budget officer (see Figure 3).

The Phoenix instructions and form for revenue estimating are quite similar to those of San Diego. In addition, the Phoenix manual outlines the importance of the revenue estimating function in budgeting and the factors which should be taken into consideration, other than prior years' revenues, in the forecasting of revenue. These factors include the effects of annexation, effectiveness of enforcement, and economic trends.

Personnel Forms. Since wages and salaries usually form the largest expenditure in the operating budget, salary policy and instructions for computing salaries and wages will be a necessary part of the budget instructions. The policy for the forthcoming budgetary year on pay raises — overall, merit, and longevity — should be carefully explained. If the city has recently adopted a new pay plan, budget instructions for the calculation of wages and salaries will require especially careful explanation. A portion of San Antonio's instructions for computing salaries is as follows:

1. Department, division, and section heads should use pay raises, in accordance with the approved pay plan, (1) as a means of insuring equitable pay for their employees, and (2) as an incentive to insure the most efficient work from employees. This can be done most effectively by basing pay raises primarily on merit. Automatic or semi-automatic increases, on the contrary, fail to provide equal pay for equal work and offer no incentive for improved performance.
2. All pay increases will be to a step in the approved pay plan. For convenience, the pay plan is included in this manual.
3. Employees who are between steps of the pay plan and who are eligible for a pay increase may be advanced one full step plus the difference between their current pay and the next higher step.
4. Requirements for advancement from each step of the pay plan are as follows:

*Step A.* The first or lowest pay rate for a given job is called the probationary or hiring rate. After six months, if the employee is performing satisfactorily, the employee should be raised to step B. If the employee is not considered to be worthy of a pay raise at this point, he should not be retained and given civil service status.

*Step B.* This is an in-service training step. Advancement is not automatic. However, if the employee continues to increase his ability and value to the city after completion of his probationary period, he can be advanced after one year to Step C.



*Step C.* This is the normal pay step for an average or above average employee after 18 months employment. Advancement to the next higher step, however, is made only in recognition of meritorious performance supported by positive evaluations of ability, initiative, loyalty, and/or extra work. A minimum of one year in Step C is required for advancement to Step D.

*Steps D, E, F & G.* The difference between these steps is one of degree only. All are given only for outstanding performance and devotion to duty. The factors to evaluate in determining eligibility for one of these steps are: excellent or superior ability, cooperative and helpful attitudes, initiative or the desire to get things done, and longevity on the job. An employee should remain in each of these steps 18 months before advancement to the next step.

5. In exceptional cases, the city manager may authorize pay increases more frequently or in greater amounts than would be possible under the above policies. All requests for such special consideration should be submitted by memorandum attached to the budget requests, but the added costs should not be included in basic budget figures.

In order to eliminate each department attempting to project salaries for each individual and determine when step increases are forthcoming, San Diego has adopted the following policy. Near the end of the fiscal year, all payroll cards are sorted by job classification without regard to the assigned departments. A tab listing of all city employees by classification is made, showing how many in each classification are at Step A, B, C, D, and E. The office of administrative management computes a mathematical average for the class and reviews each class individually to determine whether most of the incumbents are at the top of their bracket or whether it is a class with a high turnover. A modified average is extended and punched into a master card for that class and a deck of punched cards is prepared for all city employees showing the revised average. The cards are again sorted by departments, a tab listing is made by department, and each department is given a listing of their employees. These salaries are used for budget purposes. This procedure has saved hundreds of man hours in budget preparation and has assured more uniform budgeting.

One or more personnel forms will be used in the budget preparation — the number and complexity of the forms depending on the size of the city and the detail of budget procedure. In general two forms are used — a form detailing the salary of each employee and the summary sheet consolidating requests by position classification. The detailed salary calculation form is used as a work sheet for the department as well as supporting data for the summary salary request. Directions should be given for the completion of each column.

The San Antonio manual details the completion of the salary calculation sheet (see Figure 4) giving general instructions on the use of the form, the number of copies to be prepared and for whom, and specifying that the form should be typed and cents omitted. The detailed instructions consist of a column by column explanation, a summary of which follows:

1. Instructions for Column 1, Job Classification, specify the cutoff date for the inclusion of positions, provide that positions would be ranked from the highest to the lowest salary range, and specify that only the official job titles used in the pay plan are entered.
2. Instructions for Column 2, Name, outline how to handle positions authorized yet still vacant, and specify that subtotals should be entered for employees holding the same position.
3. Instructions for Column 3, Pay Range and Step, refer the employee completing the form to the pay range schedule included in the budget instructions.
4. Instructions for Column 4, Date Employed Current Job Classification, are self-explanatory.
5. Instructions for Column 5, Pay Increases, explains what should be done in case that an employee has not received a pay increase since employment or if a pay increase is due before a certain date.
6. Instructions for Column 6, Salary Calculations — Budget Year, indicate pay rates and service before a cutoff date, explain the handling of longevity pay and hourly wages, and further directions are given for the estimation of overtime pay.

San Antonio's second personnel form is a summary of the detailed salary calculation form and lists personnel requests by the number of employees in a certain class of position according to the current budget and the proposed budget, pay range, and total amount per position requested. The Phoenix personnel summary form is substantially the same as that of San Antonio, except that it is combined with the summary form that includes summaries of expenditures by personnel, contractual services, commodities, and capital outlay by activity.



Expense Forms. The bulk of budgetary requests are usually on forms used to detail departmental expense by object classification. This detailing may include expense for personnel, materials and supplies, equipment, and capital outlay, or may detail equipment and other expenses exclusive of personnel and capital outlay. It is best to carefully explain the type of expense covered by the form, and column by column instructions should be included as in the case of the personnel forms.

The San Antonio form is entitled "Detail of Budget Request — Detailed Expenditure Classification." Expenditures for personal services, contractual services, commodities, fixed charges, and capital outlay are detailed on this form according to department, division, and activity for the past budget year and for the proposed budget year. The object number, the expenditure classification, and the expenditures and encumbrances for the seven months of the current budgetary year are pre-printed on the form before distribution to the operating department for completion (see Figure 5). Instructions for the completion of this form point out that care should be taken in departmental estimates for expenditures for the remaining portion of the budget year, taking cognizance of such factors as seasonal fluctuation in work load and items requisitioned but not yet purchased.

Richmond provides an expense form which details by object all expenses exclusive of personnel and capital outlay. Expenditures for the past two years, the budget year estimate and the revised estimate, and the proposed budgetary year are detailed along with notations to support the request for funds for each budgeted object. In addition to detailed column by column directions, instructions are given to record expenditures in the period in which the encumbrance was made, to group items of expenditure by work program giving sub-totals for each work program, and to exclude items of expenditure not budgeted from budgeted items.

Los Angeles distributes a form to be used for the detailing of expense, equipment, and special expenditures and specifies that a separate sheet should be used for expenditures in each of these categories. Departmental expense by object is given for the previous completed fiscal year, for the current fiscal year (the amount appropriated as well as the estimated expense), and for the proposed budgetary year (see Figure 6). Requested expense for the budget year is also distributed according to activity. Unlike San Antonio, the budget division employees of Los Angeles do not fill in any of the previous expenditure information, since the departments pick up previous expenditure data from the proper financial reports.

San Antonio, San Diego, and Los Angeles require supplementary forms for certain types of expense. A common example is travel expense. San Diego provides two forms in support of total travel expenditures — one a travel request form for each individual trip, and the other a travel request summary form. San Antonio provides one form entitled "Detail of Budget Request Travel" which summarizes all proposed travel expenses. Los Angeles does not provide a form for the support of travel expense, but it does require that the request for expense must be supported by data outlining each contemplated trip. Los Angeles also requires that attendance at meetings or contemplated trips be outlined even though no expense allotment has been requested. (For further information, see MIS Report No. 153, *Control of Conference Attendance and Travel Expense*.) Other detailing is often required in support of expense data for memberships, subscriptions, and car allowances.

San Diego, San Antonio, and Cincinnati include in the manual a price listing of items commonly purchased by departments. The same information is made available in Los Angeles by a special report of the purchasing agent that is made available at this time. Such a listing at hand enables departments quickly and easily to estimate costs of materials and supplies or equipment for budgetary purposes. The lists include standard items of office furniture and machines, and San Antonio also includes prices of other commonly purchased items such as automobiles, radios, transits, and mowers. In addition to the price lists, the budget manual may also contain accounting codes and pay plans in order to facilitate the completion of the expense forms.

Supplemental Budget Forms. As has been previously indicated, the basic budget includes the normal, recurring requirements for the adequate performance of a department or division of its functions. The supplemental budget includes all nonrecurring expenses plus any supplies, materials, and additional personnel which the department head feels are necessary to extend existing services or to provide entirely new services. The division of the budget in this manner enables the city



council and the general public to examine the budget more easily. The presentation helps the council to make definite policy decisions upon the items of increase since these items are isolated in the supplemental portion of the budget. Los Angeles decided upon this division because it was then possible to request the department to submit current level estimates fifteen days in advance of the service betterment estimates which require considerably more discussion of departmental policy. This, in turn, allows the budget staff two more weeks to review the major portion of the departmental budget estimate.

In the use of a supplemental budget, it is very important to be explicit about what is to be included. The supplemental budget requests do not require as many forms as the basic budget, and the personnel and expenditure requests for each improvement program are usually itemized on one form. However, the justification of additional expenditures is more extensive than that required in support of the basic budget. As has already been indicated, Cincinnati, Los Angeles, San Diego, and San Antonio specifically state in their manuals that supplemental budget requests should be kept separate and distinct from the basic budgetary data. These cities have specific forms on which supplemental requests for personnel, equipment, and expense are outlined. The Cincinnati form is further distinguished from the basic budget forms by its salmon color and in Los Angeles a light yellow form is used.

Los Angeles calls these supplemental budgets, "Service Betterments," which are defined as improvements in the scope or nature of services performed or correction of service deficiencies. One form suffices for the request of personnel, expense, and equipment. Each betterment is numbered and the type of expense is detailed by class and object. The total amount is itemized and distributed according to activity. However, work program data as well as activity and sub-activity numbers are required for each service betterment. Under this method, each service betterment is a "package" and can be considered for inclusion or exclusion in the budget in its entirety.

Cincinnati requires that a separate form be prepared for each supplemental request (see Figure 7). As in Los Angeles, all expense is shown on one form, and a space at the top of the form is provided to "explain the nature, need, and merit of the particular supplemental request." Directions are given to list items of expense according to the order of the major expenditure classifications on the printed forms. In addition a summary of all supplemental requests by department is required. Total requests for department are given by major expenditure classification, personnel requests are broken down into full-time and part-time employees, and total departmental supplemental requests are given by division.

In San Antonio three forms are used for supplemental budget requests. One form details the personnel (by number of employees, salary range, and total amount), commodities and contractual services requested for the new or expanded work program. Like the Cincinnati form, a space for the justification of the improvement is provided at the top of the form. Another form is required for each major building construction project requested, and still another form for each item of equipment capital outlay. Summaries of supplementary requests broken down into major expenditure classifications are combined with the basic budget summary, by department and division, and by fund and department.

Summary Forms. The purpose of a summary form is to pull together the detail of personnel and expense forms and to consolidate the data into major expenditure classifications. The number of summary forms used is dependent to a large extent upon the manner of presentation desired. San Antonio uses only one summary form, while Los Angeles uses two and Cincinnati uses eight.

One Los Angeles form recapitulates personnel, expense, and equipment totals by activity for each specific department and, in addition, recapitulates the entire departmental expenditures by total salaries, expense, and equipment. The second summary form recapitulates betterment costs by department and by activity. It also outlines the total cost of departmental service betterments by expenditure classification. The departmental expenditure data for the basic budget is then picked up and added to the costs of the service betterments to obtain the total department requests for the budget year (see Figure 8).

San Antonio's form has separate columns for summaries of the basic and supplemental budget



requests by major expenditure classification. The total of all requests is also shown. To facilitate budget comparisons, actual expenditures for the current year are included.

The Cincinnati summaries for the basic budget consist of the work program summary, two division budget summaries, and the departmental budget summary. The work program summary details expenses in the major expenditure classifications for the past two years and the current year and the request for the budget year. For the same periods, it lists the personnel requested in regular and part-time groupings. In addition, it summarizes personnel requests by position title. One division budget summary gives the same information as outlined for the work program summary, and the other calls for the distribution of divisional costs by work program. The departmental budget summary is the same as the division summary with the exception that total departmental expenditures are distributed by division. Cincinnati also has two summary forms for the supplemental budget, both giving the same information as the basic budget, i.e., one for the division summary and the other for the departmental summary. In addition, two forms are provided for the total basic and supplementary budget requests, one by division and the other by department (see Figure 9).

### Manual Format

**Physical Form.** The manuals described in this report are 8-1/2 x 11 inches in size. The San Antonio, San Diego, Richmond, Phoenix, and Los Angeles manuals are loose-leafed and held together by plastic or other type binders. The Cincinnati instructions are loose-leaf and held together by a staple. All of these cities except Cincinnati include sample forms in their budget manuals. Most of the manuals have a table of contents or an index to facilitate reference, and San Diego also uses index tabs.

With the exception of the Richmond manual, the manuals refer to the preparation of the operating budget alone. The Richmond manual is divided into four sections: the operating budget; work program, appropriation allotments, and appropriation-allotment transfers; performance reporting; and capital improvement program and budget.

Most of these manuals are revised and re-issued periodically. The Los Angeles budget manual issued in 1957 supercedes the manual that was revised in 1952. The Richmond budget manual issued in late 1956 is a revision of the 1952 manual. In San Diego, the budget officer each year issues new sheets superseding some of the old sheets, thus providing a type of continuing revision. Cincinnati revises the budget instructions yearly.

**Organization.** The organization of the manual, the manner in which policies and instructions are presented, usually determines the effectiveness of the manual. Just as good administrative organization enhances the effectiveness of able administrators, proper organization of budget instructions facilitates the budgetary process and thereby determines the manual's effectiveness. This report has suggested a possible organization of a budget manual, although variations on this organization have been indicated. Thus, a sample outline might be:

- I. Letter of Transmittal.
- II. General Instructions.
- III. Work Program Data.
- IV. Instructions for the Completion of Budget Forms.
- V. Additional Information or Appendix.

It should be noted that clarity of organization must be considered in the preparation of the budget manual, since the parts of the finished document must "hang together" in order to facilitate the budget making process.

### For the Smaller City

In the smaller city, the budget manual will be less detailed than the manuals described in this report. Fewer forms will be necessary to detail expenditures, and supporting forms such as travel



expense and memberships and subscriptions will be unnecessary. The purpose served by supplementary budget requests in the larger cities will be served by the budget message with explanations of increases from the current year's expenditures. Perhaps the only forms necessary for the preparation of the budget will be a detailed expense and personnel form, a capital outlay request form, and a summary form. Careful examination of the forms reproduced in this report will suggest ways in which the forms may be adapted to smaller cities.

However, even with the reduction of size and complexity of the budget manual for the smaller city, the explicitness and detail of direction is still very important. These six points should be covered.

1. Salary and wage policies should be explained.
2. Completion of budget forms should be carefully detailed.
3. Base dates upon which budget estimates are to be made should be made clear.
4. Criteria should be given for the classification of an equipment purchase.
5. The number of copies of each form, and the manner in which the budget is to be submitted should be outlined.
6. A budget calender should be included.

In the smaller cities where the minimum of budget preparation instructions are necessary and where a bulky budget manual is not desirable, budget instructions could be issued in a loose-leaf form and combined with other administrative directives. With the loose-leaf form of manual, new material could be issued yearly and the old discarded. Permanent instructions would consist of budget forms and instructions for their completion. Material changing yearly or periodically would be the covering letter stating new policies and procedures, personnel instructions, and price lists.

*Note:* MIS loan copies are available for the following budget manuals.

Phoenix, Arizona. *Budget Manual*. Covers the purpose of the budget, legal basis, general instructions, and budget estimate forms. Also includes a section on budget execution.

Los Angeles, California. *Budget Manual*. Contains a general instructions section, detailed operating budget — current level section, operating budget — service betterments section, and an appendix containing the budget schedule, outline of functions, and uniform account numbers and titles.

San Diego, California. *Budget Preparation Instruction Manual*. Presents a section of general instructions and then provides specific instructions form by form. Tabbed by form.

Cincinnati, Ohio. *Instructions for the Preparation of the City's Operating Budget for 1957*. Contains a general instructions section and the remainder of the manual is devoted to a column-by-column breakdown of the budget forms. The forms and the price list are separate from the manual.

San Antonio, Texas. *Budget Manual*. Includes a cover letter, general instructions including schedules of retirement costs, automotive fleet insurance, and budget calendar; forms and column-by-column explanation of the information desired; finance section consisting of classification of expenditures by object code, department, division and activity accounts, and revenue accounts; pay plan; and price list.

Richmond, Virginia. *Budget Manual*. Three sections of the budget manual are presently available while one other is being revised. Section I discusses the policies and procedures for the preparation and submission of the operating budget; Section II discusses work programs and appropriation allotments; and Section IV discusses the policies and procedures for the preparation and administration of the capital improvement program.



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City of Richmond, Virginia  
BUDGET - FISCAL YEAR 1957-58

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## PARKS

BUREAU

RECREATION AND PARKS  
DEPARTMENT, BOARD, COMMISSION OR AGENCY

## PROGRAM AND PERFORMANCE

Active Cemeteries, Maintenance and Operation  
(Acct. #300204.)

This program provides for the operation, maintenance and perpetual care of 7 city-owned cemeteries with a total area of 395 acres. The following table presents the principal factors in the work load:

	Actual 1955-56	Estimate 1956-57	Budget 1957-58
Stones and Monuments, Total	23,255	23,955	24,700
Interments	1,108	1,100	1,100
Lots	18,382	18,562	18,742
Single Graves	5,790	5,905	6,020
Walks & Roadways (Sq. Ft.) Total	3,309,357	3,309,357	3,316,337

## Perpetual Care Maintenance

Lots	8,390	8,570	8,750
Single Graves	1,218	1,323	1,428
Single Graves Limited Care	332	422	512

## Volume of Service

Adult Interments	1,039	1,020	1,020
Child Interments	67	50	50
Disinterments	27	25	25
Reinterments	12	12	12
Lot Sales	27,944 sq.ft.	20,000 sq.ft.	20,000 sq.ft.
Lots Placed in Perpetual Care	27,683 sq.ft.	18,000 sq.ft.	18,000 sq.ft.

## Unit Cost

Cemetery Acres Maintained	395	395	395
Cost per Acre	\$ 418	\$ 448	\$ 461



Figure 2

FOLIO

DEPARTMENT BUILDING AND SAFETY 21.1  
 TITLE AND CODE NO  
 FUNCTION Protection of Persons and Property 20  
 TITLE AND CODE NO  
 SUB-FUNCTION Structural Regulations 21  
 TITLE AND CODE NO

WORK PROGRAM  
 CAO-9

BUDGET ESTIMATES  
 FISCAL YEAR 1957-58  
 CITY OF LOS ANGELES

LINE NO.	ACTIVITY AND SUBACTIVITY			LAST COMPLETED FISCAL YEAR 1955-56				CURRENT FISCAL YEAR 1956-57 (EST.)				FISCAL YEAR 1957-58 (EST.)						LINE NO.	
	CODE NO.	TITLE	WORK UNIT	NUMBER OF UNITS	PER-SON-NEL	TOTAL MAN-HOURS	MAN-HOURS PER UNIT	NUMBER OF UNITS	PER-SON-NEL	TOTAL MAN-HOURS	MAN-HOURS PER UNIT	NUMBER OF UNITS	MAN-HOURS PER UNIT	MAN HOURS			PERSONNEL		
														TOTAL	OVER-TIME	REGULAR	NET		GROSS
1	21.17	Heating & Refrigeration																	1
2		Inspection																	2
3	.170	Division Admin.	B	--	2	4176	--	--	2	4176	--	--	--	4176	--	4176		2	3
4	.171	General Inspection	Insp.	80221	16.6	34661	0.43	82500	14.6	30485	.37	104650	.40	41860	100	41760		20	4
5	.172	Clerical Services	Permit	39150	2.9	6055	0.15	34000	2.8	5846	.17	46400	.18	8352	--	8352		4	5
6	.173	Eq. Lic. & Inv.	Inv.	3462	1	2088	0.60	3200	1	2088	.65	3200	.65	2088	--	2088		1	6
7	.174	Inv. & Pros.	Inv.	597	1	2088	3.50	600	1	2088	3.48	600	3.48	2088	--	2088		1	7
8		Totals-H & R Insp			23.5	49068			21.4	44683				58564	100	58464		28	8
9																			9
10	21.18	Elevator Insp.																	10
11	.180	Division Admin.	B	--	1	2088	--	--	1	2088	--	--	--	4176	--	4176		2	11
12	.181	General Insp.	Insp.	10061	7.8	16286	1.62	10550	6.9	14407	1.37	10550	1.39	14716	100	14616		7	12
13	.182	Clerical Services	Rpts.	17685	2.9	6055	.34	17050	2.9	6056	.36	17050	.37	6264	--	6264		3	13
14		Totals-Elev. Insp.			11.7	24429			10.8	22551				25156	100	25056		12	14
15																			15
16	21.19	Boiler & Pressure																	16
17		Vessel Inspection																	17
18	.190	Division Admin.	B	--	1	2088	--	--	1	2088	--	--	--	4176	--	4176		2	18
19	.191	Field Inspection	Insp.	19957	7.8	16286	.82	23330	7.8	16286	.70	23300	.72	16704	--	16704		8	19
20	.192	Const. Inspection	Insp.	11751	2	4176	.36	11736	2	4176	.36	11700	.36	4176	--	4176		2	20
21	.193	Clerical Services	Rpts.	44263	3.8	7935	.18	46676	3.8	7935	.17	46500	.18	8352	--	8352		4	21
22		Totals - B & P Vessel Inspection			14.6	30485			14.6	30485				33408	--	33408		16	22
23		Totals - Dept.			49.8	103982			46.8	97719				117128	200	116928		56	23
24																			24
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44																			44

EXHIBIT 1

GROSS BASIS

EXHIBIT 1  
 GROSS BASIS



### Figure 3

[illegible]



[illegible]



Figure 5

CITY OF SAN ANTONIO  
**DETAIL OF BUDGET REQUEST**  
**DETAILED EXPENDITURE CLASSIFICATION**

APPROVED: \_\_\_\_\_  
 DEPARTMENT HEAD \_\_\_\_\_  
 DIVISION HEAD \_\_\_\_\_

PREPARED BY: \_\_\_\_\_  
 DATE: \_\_\_\_\_

DEPARTMENT		DIVISION	ACTIVITY				ACCOUNT NUMBER
1. OBJECT NUMBER	2. EXPENDITURE CLASSIFICATION		3. ACTUAL EXPENDITURE 1955 - 56	EXPENDITURES 4. ACTUAL 7 MONTHS	5. ESTIMATED 5 MONTHS	6. TOTAL 1956 - 57	
1-00	PERSONAL SERVICES						7. PROPOSED BUDGET 1957 - 58
1-10	Regular Salaries						8. WORK COLUMN
1-14	Fee Basis Salaries						
	TOTAL PERSONAL SERVICES						
2-00	CONTRACTUAL SERVICES						
2-01	Communications						
2-06	Postage						
2-08	Rental of Land or Structure						
2-10	Rental of Equipment						
2-13	Travel						
2-15	Car Allowance						
2-17	Freight and Storage						
2-18	Linen and Laundry Service						
2-20	Maintenance of Building and Improvements						
2-22	Maintenance of Machinery and Equipment						
2-30	Clothing Allowance						



Figure 6

FOLIO

DEPARTMENT BUILDING AND SAFETY 21.1 EXPENSE ESTIMATES

FUNCTION Protection of Persons and Property 20 CAO-11

SUB-FUNCTION Structural Regulations 21

BUDGET ESTIMATES  
FISCAL YEAR 1957-58  
CITY OF LOS ANGELES

LINE NO.	1 ACTUAL EXPENDITURES LAST COMPLETED FISCAL YEAR 1955-56	2 BUDGET APPROPRIATION CURRENT FISCAL YEAR 1956-57	3 ESTIMATED TOTAL EXPENDITURES CURRENT FISCAL YEAR 1956-57	4 ACCOUNT TITLE	5 ESTIMATED FISCAL YEAR 1957-58	6 7 8 9 10 11 ACTIVITY CODE NO. AND TITLE					LINE NO.
						21.17	21.18	21.19			
	\$	\$	\$		\$	Htg & Rfg	Elev Insp	B & PV Insp			
1	750	800	760	Communication Expense	850	200	200	450			1
2	600	700	680	Dues & Subscriptions	826	426		400			2
3	4,000	4,500	4,450	Office Supp. & Expense	5,000	1,000	2,000	2,000			3
4	3,000	3,200	3,200	Printing & Binding	3,500	1,500	1,000	1,000			4
5	600	650	635	Traveling Expense	750	750					5
6	1,800	1,800	1,790	Field Equip. Expense	2,000	500	500	1,000			6
7	400	400	395	Lab. Supp. & Expense	400			400			7
8	5,500	5,800	5,750	Maintenance & Repairs	6,000	4,000	1,000	1,000			8
9	3,000	3,200	3,150	Petroleum Products	3,500	1,500	1,000	1,000			9
10	800	850	800	Miscellaneous	900	300	300	300			10
11											11
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39											39
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41				TOTAL							41
42				EXPENSE	\$ 23,726	\$ 10,176	\$ 6,000	\$ 7,550			42
43	\$ 20,450			ACTUAL EXPENDITURES LAST COMPLETED FISCAL YEAR 1955-56		\$ 10,000	\$ 5,225	\$ 5,225			43
44	\$ 21,900			BUDGET APPROPRIATION CURRENT FISCAL YEAR 1956-57		\$ 7,000	\$ 7,950	\$ 6,950			44
		\$ 21,610		ESTIMATED TOTAL EXPENDITURES CURRENT FISCAL YEAR 1956-57		\$ 5,805	\$ 5,805	\$ 10,000			44

EXHIBIT 5



### Figure 7

SUPPLEMENTAL BUDGET REQUEST					
1 FUNCTION	2 FUND	3 DEPARTMENT	4 DIVISION	5 WORK PROGRAM	6 ACCOUNT NO.
<div> <div>7 EXPENDITURE CLASSIFICATION DETAIL</div> <div> <div>8 NO. REQ.</div> <div>9 NO. REC.</div> <div>10 NO. ALL.</div> <div>11 REQUESTED</div> <div>12 RECOMMENDED</div> <div>13 ALLOWED</div> </div> </div>					



